APPENDIX VI.

(Vide item V on page 35 supra.)

(Appendix I to the Budget speech.)

REVENUE AND EXPENDITURE ON REVENUE ACCOUNT OF THE MADRAS STATE.

A. REVENUE.

Major heads of revenue.	1938-39.	1945-46.	1946-47.	1947-48.	1948-49.	1949-50.	1950-51.	1951-52.	1952-53.	1953-54. Budget as presented to the Legislature in March 1953.	1953-54. Budget Estimate for the second six months as now presented.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.
Union Excise Duties ..	..	..	..	..	..	..	..	..	2,88·75	2,89·84	90·94
Taxes on income other than Corporation tax.	22·50	4,31·25	4,48·05	5,35·32	8,42·22	8,23·32	8,29·15	9,15·43	9,42·44	8,94·84	2,80·76
Land Revenue—											
Gross receipts including portion due to irrigation.	7,00·78	7,97·33	8,53·19	8,08·42	7,68·79	8,12·09	9,50·71	9,20·82	8,70·85	10,08·30	3,75·00
Excise	3,72·23	16,79·50	14,67·99	10,69·18	3,66·54	58·82	55·28	40·74	47·26	41·88	14·33
Stamps	1,73·37	3,74·20	4,37·74	3,35·92	4,05·57	4,32·68	4,88·49	4,54·27	4,51·88	5,47·73	1,30·00
Forest	45·63	1,43·24	1,61·39	1,82·81	1,59·57	1,65·70	1,88·56	2,08·92	1,58·17	1,65·61	59·73
Registration	32·70	69·83	75·96	78·90	86·55	95·47	1,07·97	1,09·59	1,01·03	1,04·49	40·00
Receipts under Motor Vehicles Acts.	81·22	97·96	1,31·11	1,66·64	1,97·45	3,00·73	3,48·74	3,90·14	4,25·95	4,90·65	1.71·01
Other taxes and duties—											
General sales tax ..	..	5,82·70	6,95·90	8,31·26	13,03·01	15,24·35	15,86·87	15,59·10	13,23·18	14,00·00	4,90·00
Other items ..	3·19	1,45·33	1,49·38	1,98·52	2,29·32	2,85·54	3,08·61	3,62·50	378·67	4,13·21	1,48·00
Total ..	3·19	7,28·03	8,45·28	10,29·78	15,32·33	18,09·89	18,95·48	19,21·60	17,01·85	18,13·21	6,38·00
Irrigation—											
Direct receipts ..	6·31	11·73	12·82	11·88	12·06	13·78	14·29	14·19	15·52	14·58	2·52
Deduct—Working expenses.	— 38·39	— 70·00	— 79·38	— 91·08	— 1,03·44	— 1,17·86	— 1,14·94	— 1,20·50	— 1,56·77	— 1,19·05	— 9·06
Net receipts ..	— 32·08	— 58·27	— 66·56	— 79·20	— 91·38	— 1,04·08	— 1,00·65	— 1,06·31	— 1,41·25	— 1,05·07	— 6·54

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Irrigation—											
Direct receipts ..	1·99	2·80	3·02	2·80	3·09	4·23	4·54	3·30	3·31	3·46	1·19
Interest	19·73	95·00	1,24·43	79·95	93·72	91·73	77·07	53·29	19·24	49·44	25·09
Administration of Justice.	15·39	53·75	48·92	72·51	78·12	80·99	84·55	84·48	78·25	85·78	26·35
Jails and Convict Settlements.	5·98	15·76	18·93	13·21	15·99	22·05	20·98	26·67	31·97	26·45	10·75
Police	5·66	18·93	15·76	13·79	19·51	27·28	26·86	29·32	28·74	20·16	8·35
Ports and Pilotage ..	44·67	..	..	— 47·08	..	..	..	..	..	..	..
Education	8·35	15·41	27·58	32·63	30·29	42·54	31·90	54·23	38·71	51·76	21·02
Medical	10·25	18·15	17·81	20·35	23·33	23·08	27·07	26·34	24·66	27·04	10·62
Public Health ..	2·59	6·63	5·95	5·49	7·79	6·34	7·55	9·13	7·79	9·10	3·64
Agriculture	3·12	20·73	30·05	22·64	23·86	35·30	1,18·24	1,16·60	1,35·28	(a) 1,87·20	(a) 42·62
Veterinary	1·02	3·34	3·62	2·73	3·50	5·30	5·93	7·85	8·83	7·87	2·50
Co-operation	4·18	7·60	7·68	8·89	12·28	18·82	26·45	18·83	22·74	23·62	8·02
Industries	18·85	59·17	60·96	72·49	75·81	77·82	1,20·39	1,19·78	1,07·95	1,58·05	41·29
Miscellaneous departments.	7·62	11·02	15·09	17·14	20·68	25·64	42·61	41·33	48·76	40·82	18·60
Civil Works	25·12	48·46	66·31	1,11·25	86·34	1,15·54	1,06·47	1,07·24	1,43·10	1,36·65	44·86
Receipts from Electricity Schemes (Gross).	42·51	1,17·78	1,25·14	1,83·89	2,71·22	3,21·41	3,77·61	4,71·20	5,16·70	5,63·56	2,51·03
Deduct—Working expenses.	— 24·81	— 63·88	— 72·24	— 1,21·93	— 1,86·10	— 2,20·19	— 2,33·13	— 3,47,64	— 4,12·02	— 3,79·18	— 94·40
Net receipts	17·70	53·85	52·90	61·96	85·12	1,01·22	1,44·48	1,23·56	1,04·68	1,84·38	1,56·63
Receipts in aid of annuation.	2·88	6·03	6·46	7·39	4·80	5·07	5·96	5·90	6·35	5·53	1·74
Stationery and Printing.	3·96	12·92	13·04	13·75	13·44	33·67	16·90	19·54	14·79	19·69	11·76

(a) Includes fishery receipts which were shown under "Industries" in previous years.

A. REVENUE—*cont.*

Major heads of revenue.	1938–39.	1945–46.	1946–47.	1947–48.	1948–49.	1949–50.	1950–51.	1951–52.	1952–53.	1953–54. Budget as presented to the Legislature in March 1953.	1953–54. Budget Estimate for the second six months as now presented.
(1)	(2) RS LAKHS.	(3) RS LAKHS.	(4) RS LAKHS.	(5) RS LAKHS.	(6) RS LAKHS.	(7) RS LAKHS.	(8) RS LAKHS.	(9) RS LAKHS.	(10) RS LAKHS.	(11) RS LAKHS.	(12) RS LAKHS
Miscellaneous—											
Gross Receipts from Bus Service (*b*).	..	..	..	23·35	95·88	..	..	..	..	..	..
Other items ..	14·58	41·34	87·53	93·54	92·40	1,39·22	1,65·52	1,04·42	92·14	1,03·31	77·51
Total ..	14·58	41·34	87·53	1,16·89	1,88·28	1,39·22	1,65·52	1,04·42	92·14	1,03·31	77·51
Receipts from Road Transport Schemes—Gross] [Receipts (*c*).	..	..	..	..	..	1,04·06	1,16·68	1,18·88	1,24·95	1,26·36	70·43
Working expenses (*c*).	..	..	..	..	..	− 91·87	− 1,00·84	− 1,10·20	− 1,20·37	− 1,06·47	− 66·56
Net receipts ..	..	..	..	..	..	12·19	15·84	8·68	4·58	19·89	4·87
Grants-in-aid from the Central Government.	..	..	..	..	..	..	..	4·00	8·01	8·61	·17
Miscellaneous adjustments between Union and State Governments.	0·27	0·13	0·14	0·10	0·21	0·22	0·20	0·25	·38	·22	·06
Extraordinary Receipts.	..	0·18	2,36·47	2,98·05	2,79·25	3,26·22	2·69	1,18·62	74·05	1,51·66	60·01
Transfer from Revenue Reserve Fund.	..	..	5,06·00	..	5·00	..	..	..	..	..	..
Civil Defence ..	..	44·62	7·22	15·45	0·47	0·40	0·41	4·59	− 1·02	2·53	..
Grand total ..	16,13·45	47,98·89	57,05·02	50,70·15	53,33·52	55,89·49	58,16·34	59,43·15	58,50·82	65,74·71	23,70·93

(*b*) The receipts are shown under "Receipts from Road Transport Schemes" from 1949–50.

(*c*) Prior to 1949–50, the receipts were included under the revenue head "Miscellaneous" and the Working Expenses were shown under the expenditure head "Miscellaneous."

B. EXPENDITURE ON REVENUE ACCOUNT.

Major heads of expenditure.	1938–39.	1945–46.	1946–47.	1947–48.	1948–49.	1949–50.	1950–51.	1951–52.	1952–53.	1953–54. Budget as presented to the Legislature in March 1953.	1953–54. Budget estimate for the second six months as now presented.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.
Land Revenue ..	25·36	26·01	27·12	28·98	37·44	40·42	46·10	88·65	84·33	1,04·11	38·11
Excise	82·18	51·59	53·09	59·44	69·04	77·24	79·79	84·86	80·47	80·16	17·82
Stamps	4·72	13·74	18·23	21·04	21·16	23·05	25·25	24·10	25·18	24·22	6·50
Forest	40·17	77·00	80·15	86·29	79·10	79·26	74·81	80·35	90·34	84·03	26·97
Registration ..	29·13	38·56	43·75	48·62	51·86	50·83	52·19	53·57	54·01	55·26	13·66
Charges on account of Motor Vehicles Acts—											
Payment to local bodies.	75·06	68·19	80·67	96·47	1,01·67	0·32	90·73	90·89	1,04·02	90·96	32·74
Other departmental expenditure.						9·62	9·93	9·89		13·93	3·8
Other taxes and duties—											
Payments to local bodies.	·64	48·41	68·72	87·03	1,19·47	97·72	1,01·94	1,12·48	1,59·18	1,10·00	33·30
Other departmental expenditure.						43·03	45·45	48·83		51·38	17·48
Irrigation—Interest on works for which capital accounts are kept.	87·59	89·45	91·23	95·71	1,04·15	1,19·15	1,42·21	1,75·31	..	2,84·30	1,86·03
Irrigation—Other revenue expenditure financed from ordinary revenues.	39·09	77·54	93·94	1,28·06	1,43·57	1,49·42	1,43·25	1,45·76	1,44·14	1,17·26	87·69
Construction of irrigation, etc., works.	1·25	6·11	0·63	2·60	4·07	5·80	3·29	0·61	·22	·07	..
Interest on debt and other obligations.	58·48	65·40	78·52	81·96	1,00·04	1,09·39	1,23·66	1,45·66	2,04·39	2,76·47	1,87·91
Deduct—Interest transferred to Commercial Departments.	— 1,07·54	—1,26·45	— 1,31·53	— 1,47·82	— 1,73·58	— 2,13·18	— 2,65·54	— 3,33·49	— 2,01·19	— 4,87·61	— 346·99
Net amount met out of ordinary revenues.	— 49·00	— 61·05	— 53·01	— 65·86	—73·54	— 1,03·79	— 1,41·88	— 1,87·83	3·20	— 2,11·14	— 2,09·08

B. EXPENDITURE ON REVENUE ACCOUNT—*cont.*

Major heads of expenditure.	1938–39.	1945–46.	1946–47.	1947–48.	1948–49.	1949–50.	1950–51.	1951–52.	1952–53.	1953–54. Budget as presented to the Legislature in March 1953.	1953–54. Budget Estimate for the second six months as now presented.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.
Appropriation for reduction or avoidance of debt.	5·13	55·90	57·00	1,42·78	69·68	75·47	75·68	1,02·80	1,06·01	1,23·56	21·40
General administration.	2,76·76	4,27·24	6,13·86	5,60·40	5,82·05	6,26·32	6,54·90	7,45·71	7,25·69	6,98·93	2,64·46
Administration of Justice.	90·63	1,28·80	1,42·42	1,45·64	1,50·03	1,58·34	1,65·56	1,76·09	1,84·47	1,76·53	51·99
Jails and convict settlements.	23·22	61·50	65·78	79·63	1,10·22	1,18·52	1,20·37	1,33·85	1,42·68	1,27·07	55·02
Police	1,60·96	2,98·03	4,05·71	4,64·81	6,51·97	6,89·89	6,98·89	7,37·42	7,16·88	7,00·25	2,14·18
Ports and Pilotage ..	..	5·00	4·56	..	0·01	..	..	..	..	..	·01
Scientific Departments.	0·96	1·53	1·21	1·37	1·52	1·58	1·64	2·33	2·30	2·05	·95
Education	2,61·98	4,59·72	5,90·27	7,03·70	8,85·94	9,58·41	10,42·65	11,01·10	11,96·02	12,05·34	4,70·87
Medical	98·14	1,80·00	2,15·93	2,38·50	2,76·54	2,96·18	3,14·87	3,53·12	3,80·33	3,56·09	1,24·89
Public Health ..	26·57	54·48	87·32	(a) 1,90·55	90·54	(b) 1,14·42	1,04·06	1,65·26	1,96·12	1,27·23	49·72
Agriculture	20·62	74·06	1,05·74	1,16·93	1,26·74	1,82·74	2,75·35	3,16·49	2,60·07	(c) 3,72·98	(c) 1,14·53
Veterinary	12·85	23·64	26·95	31·81	40·58	49·67	56·69	62·98	60·63	59·57	17·39
Co-operation	13·82	30·93	44·33	42·69	53·41	73·64	76·48	76·39	77·81	77·05	24·21
Industries	27·54	72·49	96·60	1,12·71	1,20·30	1,29·00	1,57·46	2,01·67	1,87·93	2,54·31	94·11
Capital outlay on Industrial Development.	..	22·10	..	0·02	0·06	0·32	0·25	0·39	·30	·13	·07
Aviation	..	..	..	..	..	0·59	·75	·43	·35	·60	·30
Miscellaneous departments (*d*).	21·11	71·93	87·50	1,19·82	1,15·55	1,31·99	1,49·34	1,67·29	1,72·77	1,73·23	74·59

Civil Works	1,19·70	2,81·65	8,97·72	4,66·69	5,88·84	7,30·05	8,27·83	7,62·59	9,77·26	6,02·42	2,20·00
Interest on capital outlay on Electricity Schemes.	18·92	35·96	39·45	49·92	66·92	87·41	1,14·36	1,48·81	1,88·71	2,22·76	1,53·47
Other revenue expenditure connected with Electricity Schemes.	..	1·13	2·32	2·92	0·11	— 0·34	8·47	2·90	5·92	—2·84	1·74
Famine..	16·04	6·32	20·38	3·80	4·75	25·03	8·00	13·96	51·56	22·98	26·10
Territorial and Political Pensions.	..	..	..	..	..	..	1·94	2·04	12·48	6·72	0·50
Superannuation allowances and Pensions.	97·12	1,38·19	1,43·30	1,57·53	1,56·36	1,65·44	1,85·24	1,97·29	2,12·55	2,06·98	64·85
Commutation of pensions.	..	3·59	2·68	1·83	4·37	8·13	9·59	17·18	..	18·10	5·68
Stationery and Printing.	27·07	43·07	51·66	49·42	71·98	94·51	87·10	1,05·10	1,02·14	83·70	27·98

(*a*) Includes Rs. 100 lakhs representing contribution to the Rural Water-supply Fund.

(*b*) Includes Rs. 10 lakhs representing contribution to the Rural Water-supply Fund.

(*c*) Includes the expenditure of the Fisheries department, previously shown under "Industries."

(*d*) Includes expenditure on Harijan Uplift, Labour and other items. The details of expenditure under Harijan Uplift are shown below :—

										1953–54.	
	1938–39.	1945–46.	1946–47.	1947–48.	1948–49.	1949–50.	1950–51.	1951–52.	1952–53.*	Budget as presented to the Legislature in March 1953.	Budget Estimate for the second six months as now presented.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS.	RS LAKHS*
Gross expenditure on Harijan Welfare.	..	28·84	35·29	41·38	63·75	82·44	1,00·46	1,23·47	132·28	1,27·71	35·82
Amount met from the Fund for Village Reconstruction and Harijan Uplift.	..	..	..	— 1·81	— 4·10	— 18·44	— 36·46	— 52·70	— 57·53	— 52·00	..
Net amount ..	..	28·84	35·29	39·57	59·65	64·00	64·00	70·77	74·75	75·71	35·82

* Revised estimate figures. Accounts figures not yet finalized.

B. EXPENDITURE ON REVENUE ACCOUNT—*cont.*

Major heads of expenditure.	1938–39.	1945–46.	1946–47.	1947–48.	1948–49.	1949–50.	1950–51.	1951–52.	1952–53.	1953–54, Budget as presented to the Legislature in March 1953.	1953–54, Budget Estimate for the second six months as now presented.
(1)	(2) RS LAKHS.	(3) RS LAKHS.	(4) RS LAKHS.	(5) RS LAKHS.	(6) RS LAKHS.	(7) RS LAKHS.	(8) RS LAKHS.	(9) RS LAKHS.	(10) RS LAKHS.	(11) RS LAKHS.	(12) RS LAKHS.
Miscellaneous—											
Expenditure on Bus Service.	..	..	..	12·44	90·31	*	*	*	*	*	*
Other items	4·39	1,52·66	5,21·98	1,06·86	1,33·24	43·58	29·76	26·58	26·27	22·90	9·04
Extraordinary charges—Net outlay on State Trading Schemes transferred to the Revenue Account.	..	−1,60·35	12,20·77	−16·04	2,03·63	(a)	(a)	(a)	(a)	(a)	(a)
Other items	..	−0·02	2,15·90	1,84·53	78·61	11,3·41	1,06·29	97·05	70·13	50·25	12·45
Total ..	..	−1,60·37	14,36·67	1,68·49	2,82·24	1,13·41	1,06·29	97·05	70·13	50·25	12·45
Community Development Projects.	..	..	..	..	..	..	..	..	34·38	1,11·05	42·13
Transfer to Revenue Reserve Fund.	..	17,31·00	..	4,90·00	..	..	..	..	..	..	..
Civil Defence ..	....	1,62·64	38·79	20·29	1·17	0·72	0·45	0·05	0·08	..	..
Grand total. ..	16,09·72	47,98·74	57,04·65	50,69·93	53,33·42	55,54·01	59,45·21	64,43·84	68,36·83	65,74·51	23,47·64
Final Revenue Surplus (+) or Deficit (−).	+3·73	+0·15	+0·37	+0·22	+0·10	+35·48	−1,28·87	−5,00·69	−9,86·01	+0·20	+23·29
(a) Shown under Capital Account. The figures are:						−4,49·11	−1,38·13	2,54·38	10,56·06	−3,72·89	50·00

* Working Expenses of the Madras City Bus Service are taken in deduction of the receipts from 1949–50.